

FISCAL NOTE

SB 2318 - HB 2875

February 8, 2000

SUMMARY OF BILL: Authorizes the Commissioner of Revenue to contract with a private company to audit tax returns for any tax under Title 67 or any other law, provided that such private company has experience auditing tax returns in at least 50 counties in the state of Tennessee.

ESTIMATED FISCAL IMPACT:

MINIMAL

To the extent the Department chooses to use contract auditors they would experience an increase in revenues and an increase in expenditures.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James A. Davenport".

James A. Davenport, Executive Director

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